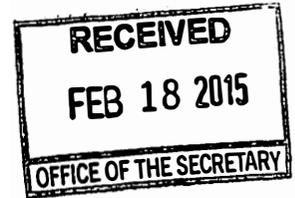


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



SECURITIES ACT OF 1933  
RELEASE No. 9699 / January 15, 2015

SECURITIES ACT OF 1934  
Release No. 75065 / January 15, 2015

ADMINISTRATIVE PROCEEDING  
File No. 3-16339

**In the Matter of**

**JOHN BRINER, ESQ.,  
DIANE DALMY, ESQ.,  
DE JOYA GRIFFITH, LLC,  
ARTHUR DE JOYA, CPA,  
JASON GRIFFITH, CPA,  
CHRIS WHETMAN, CPA,  
PHILIP ZHANG, CPA,  
M&K CPAS, PLLC,  
MATT MANIS, CPA,  
JON RIDENOUR, CPA and  
BEN ORTEGO, CPA**

**Respondents.**

**ANSWER OF RESPONDENT  
BEN ORTEGO**

**ANSWER**

Pursuant to Rule 220 of the Securities and Exchange Commission's Rules of Practice, Respondent Ben Ortego (the "Respondent"), by his attorneys, answers the allegations set forth in the Securities and Exchange Commission's (the "Commission") Order Instituting Administrative and Cease-and-Desist proceedings ("the Order") dated January 15, 2015 as follows:

1. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 1.

2. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 2.

3. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 3.

4. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 4.

5. Respondent admits that M&K CPA, PLLC (“M&K”) audited the financial statements of the issuers described in ¶¶ 27-37 of the Order. Except as expressly admitted herein, Respondent denies the remaining allegations of Paragraph 5 as they relate to the audits conducted by M&K. Respondent is without sufficient information to admit or deny the allegations of Paragraph 5 as they relate to respondent De Joya Griffith, LLC (“De Joya”).

6. Respondent denies that he violated Section 17(a) of the Securities Act or engaged in improper professional conduct within the meaning of Rule 102(e) of the Commission’s Rules of Practice. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 6.

7. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 7.

8. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 8.

9. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 9.

10. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 10.

11. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 11.

12. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 12.

13. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 13.

14. Respondent admits that M&K is a registered public accounting firm based in Houston, Texas and that M&K issued audit reports for the issuers described in ¶¶ 27-37 of the Order. Except as expressly admitted herein, Defendant denies the remaining allegations contained in Paragraph 14.

15. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 15.

16. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 16.

17. Respondent states that he is currently thirty-five years old and a resident of Houston, Texas. Respondent further admits that he is a CPA licensed in the state of Texas. Respondent denies that he is currently a partner of M&K. Except as expressly admitted herein, Respondent denies the remaining allegations contained in Paragraph 17.

18. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 18.

19. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 19.

20. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 20.

21. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 21.

22. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 22.

23. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 23

24. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 24.

25. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 25.

26. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 26.

27. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 27.

28. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 28.

29. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 29.

30. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 30.

31. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 31.

32. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 32.

33. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 33.

34. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 34.

35. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 35.

36. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 36.

37. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 37.

38. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 38.

39. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 39.

40. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 40.

41. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 41.

42. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 42.

43. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 43.

44. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 44.

45. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 45.

46. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 46.

47. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 47.

48. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 48.

49. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 49.

50. Respondent admits that M&K was engaged to provide audit reports for the eleven Issuers identified in ¶¶ 27-37 in the Order. Respondent lacks sufficient information to admit or deny the remaining allegations of Paragraph 50.

51. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 51.

52. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 52.

53. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 53.

54. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 54.

55. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 55.

56. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 56.

57. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 57.

58. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 58.

59. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 59.

60. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 60.

61. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 61.

62. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 62.

63. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 63.

64. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 64.

65. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 65.

66. Respondent admits that John Briner referred the issuers known as Chum Mining Group (“Chum”), Eclipse Resources Inc, (“Eclipse”), and PRWC Energy Inc (“PRWC”) to M&K in or about July 2012. Respondent lacks sufficient information to admit or deny the remaining allegations of Paragraph 66.

67. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 67.

68. Respondent admits that he served as the Engagement Partner and oversaw the audits of Chum, Eclipse, and PRWC. Respondent lacks sufficient information to admit or deny the remaining allegations of Paragraph 68.

69. Respondent admits M&K issued audit reports for Chum, Eclipse, and PRWC. Respondent further admits that M&K received fees of approximately \$9,900 dollars for the audits of Chum, Eclipse, and PRWC. Respondent lacks sufficient information to admit or deny the remaining allegations of Paragraph 69.

70. Respondent admits that he served as the Engagement Partner in connection with the audits of Chum, Eclipse, and PRWC, as described in Appendix A of the Order. Respondent lacks sufficient information to admit or deny the remaining allegations of Paragraph 70 or the information contained in Appendix A.

71. In response to Paragraph 71, Respondent states that PCAOB standard QC 20 speaks for itself.

72. In response to Paragraph 72, Respondent states that PCAOB Auditing Standard No. 12 speaks for itself.

73. In response to Paragraph 73, Respondent states that PCAOB Auditing Standard No. 7 speaks for itself.

74. In response to Paragraph 74, Respondent states that PCAOB standard AU Section 230 speaks for itself.

75. Respondent denies the allegations in Paragraph 75 as they relate to M&K's client acceptance policies and procedures. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 75 as they relate to De Joya.

76. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 76.

77. Respondent denies the allegations in Paragraph 77 as they relate to his conduct or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the remaining allegations in Paragraph 77 as they relate to De Joya.

78. Respondent denies the allegations in Paragraph 78 as they relate to his conduct or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the remaining allegations in Paragraph 78 as they relate to De Joya.

79. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 79.

80. Respondent denies the allegations in Paragraph 80 as they relate to his conduct or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the remaining allegations in Paragraph 80 as they relate to De Joya.

81. Respondent denies the allegations in Paragraph 81 as they relate to his conduct or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the remaining allegations in Paragraph 81 as they relate to De Joya.

82. In response to Paragraph 82, Respondent states that PCAOB Auditing Standard No. 12 speaks for itself.

83. In response to Paragraph 83, Respondent states that PCAOB standard AU Section 230 speaks for itself.

84. Respondent denies the allegations of Paragraph 84 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 84 as they relate to the remaining respondents.

85. Respondent denies the allegations of Paragraph 85 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 84 as they relate to the remaining respondents.

86. Respondent admits that he read the registration statements of Chum, PRWC, and Eclipse. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 86.

87. Respondent denies the allegations of Paragraph 87 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 87 as they relate to the remaining respondents.

88. In response to Paragraph 88, Respondent states that PCAOB standard AU Section 330 speaks for itself.

89. In response to Paragraph 89, Respondent states that PCAOB Auditing Standard No. 15 speaks for itself.

90. Respondent denies the allegations of Paragraph 90 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 90 as they relate to the remaining respondents.

91. Respondent denies the allegations of Paragraph 91 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 91 as they relate to the remaining Respondents.

92. In response to Paragraph 92, Respondent states that PCAOB standard AU Sections 230 and 334 speak for themselves.

93. Respondent denies the allegations of Paragraph 93 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 93 as they relate to the remaining respondents.

94. Respondent denies the allegations of Paragraph 94 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 94 as they relate to the remaining respondents.

95. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 95.

96. Respondent denies the allegations of Paragraph 96 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 96 as they relate to the remaining respondents.

97. In response to Paragraph 97, Respondent states that PCAOB Auditing Standard No. 15 speaks for itself.

98. In response to Paragraph 98, Respondent states that PCAOB Auditing Standard No. 14 speaks for itself.

99. Respondent denies the allegations of Paragraph 99 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 99 as they relate to the remaining respondents.

100. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 100.

101. Respondent denies the allegations in Paragraph 101. .

102. Respondent denies the allegations of Paragraph 102 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 102 as they relate to the remaining respondents.

103. In response to Paragraph 103, Respondent states that PCAOB standard AU Section 230 speaks for itself.

104. Respondent denies the allegations of Paragraph 104 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 104 as they relate to the remaining respondents.

105. Respondent denies the allegations of Paragraph 105 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 105 as they relate to the remaining respondents.

106. Respondent denies the allegations of Paragraph 106 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 106 as they relate to the remaining respondents.

107. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 107.

108. In response to Paragraph 108, Respondent states that PCAOB standard QC 20 speaks for itself.

109. In response to Paragraph 109, Respondent states that PCAOB Auditing Standard No. 12 speaks for itself.

110. In response to Paragraph 110, Respondent states that PCAOB Auditing Standard No. 13 speaks for itself.

111. In response to Paragraph 111, Respondent states that PCAOB Auditing Standard No. 7 speaks for itself.

112. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 112.

113. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 113.

114. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 114.

115. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 115.

116. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 116.

117. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 117.

118. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 118.

119. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 119.

120. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 120.

121. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 121.

122. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 122.

123. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 123.

124. In response to Paragraph 124, Respondent states that PCAOB Auditing Standard Nos. 14 and 15 speaks for themselves

125. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 125.

126. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 126.

127. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 127.

128. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 128.

129. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 129.

130. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 130.

131. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 131.

132. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 132.

133. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 133.

134. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 134.

135. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 135.

136. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 136.

137. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 137.

138. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 138.

139. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 139.

140. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 140.

141. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 141.

142. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 142.

143. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 143.

144. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 144.

145. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 145.

146. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 146.

147. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 147

148. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 148.

149. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 149.

150. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 150.

151. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 151.

152. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 152.

153. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 153.

154. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 154.

155. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 155.

156. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 156.

157. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 157.

158. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 158.

159. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 159.

160. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 160.

161. In response to Paragraph 161, Respondent states that PCAOB standard AU Section 334 and Auditing Standard No. 15 speaks for themselves.

162. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 162.

163. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 163.

164. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 164.

165. In response to Paragraph 165, Respondent states that PCAOB Auditing Standard No. 10 speaks for itself.

166. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 166.

167. In response to Paragraph 167, Respondent states that the Issuers' transaction schedules and the Registration Statements speak for themselves.

168. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 168.

169. Respondent denies the allegations of Paragraph 169 as they relate to his conduct. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 169 as they relate to the remaining respondents.

170. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 170.

171. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 171.

172. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 172.

173. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 173.

174. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 174.

175. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 175.

176. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 176.

177. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 177.

178. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 178.

179. Respondent lacks sufficient information to admit or deny the allegations in Paragraph 179.

180. Respondent admits that he consented to the filing of the audit reports of Chum, PRWC, and Eclipse. Except as expressly admitted herein, Respondent denies the allegations of Paragraph 180 as they relate to M&K. Respondent is without sufficient information to admit or deny the allegations of Paragraph 180 as they relate to De Joya.

181. Respondent denies that he and/or M&K failed to meet the PCAOB standards discussed herein. Respondent is without sufficient information to admit or deny the allegations of Paragraph 181 as they relate to De Joya

182. Respondent admits that M&K collected \$9,900 in fees for the audits of the Chum, PRWC, and Eclipse Issuers. Respondent is without sufficient information to admit or deny the remaining allegations of Paragraph 182.

183. Respondent denies the allegations of Paragraph 183 as they relate to his conduct and/or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the allegations of Paragraph 183 as they relate to De Joya.

184. Respondent denies the allegations of Paragraph 184 as they relate to his conduct and/or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the allegations of Paragraph 184 as they relate to De Joya.

185. Respondent denies the allegations of Paragraph 185 as they relate to his conduct and/or the conduct of M&K generally. Respondent is without sufficient information to admit or deny the allegations of Paragraph 184 as they relate to De Joya.

**FIRST AFFIRMATIVE DEFENSE**

The Commission has failed to state a cause of action upon which relief can be granted.

**SECOND AFFIRMATIVE DEFENSE**

The Commission has failed to comply with federal statutory deadlines.

This 13th day of February, 2015.



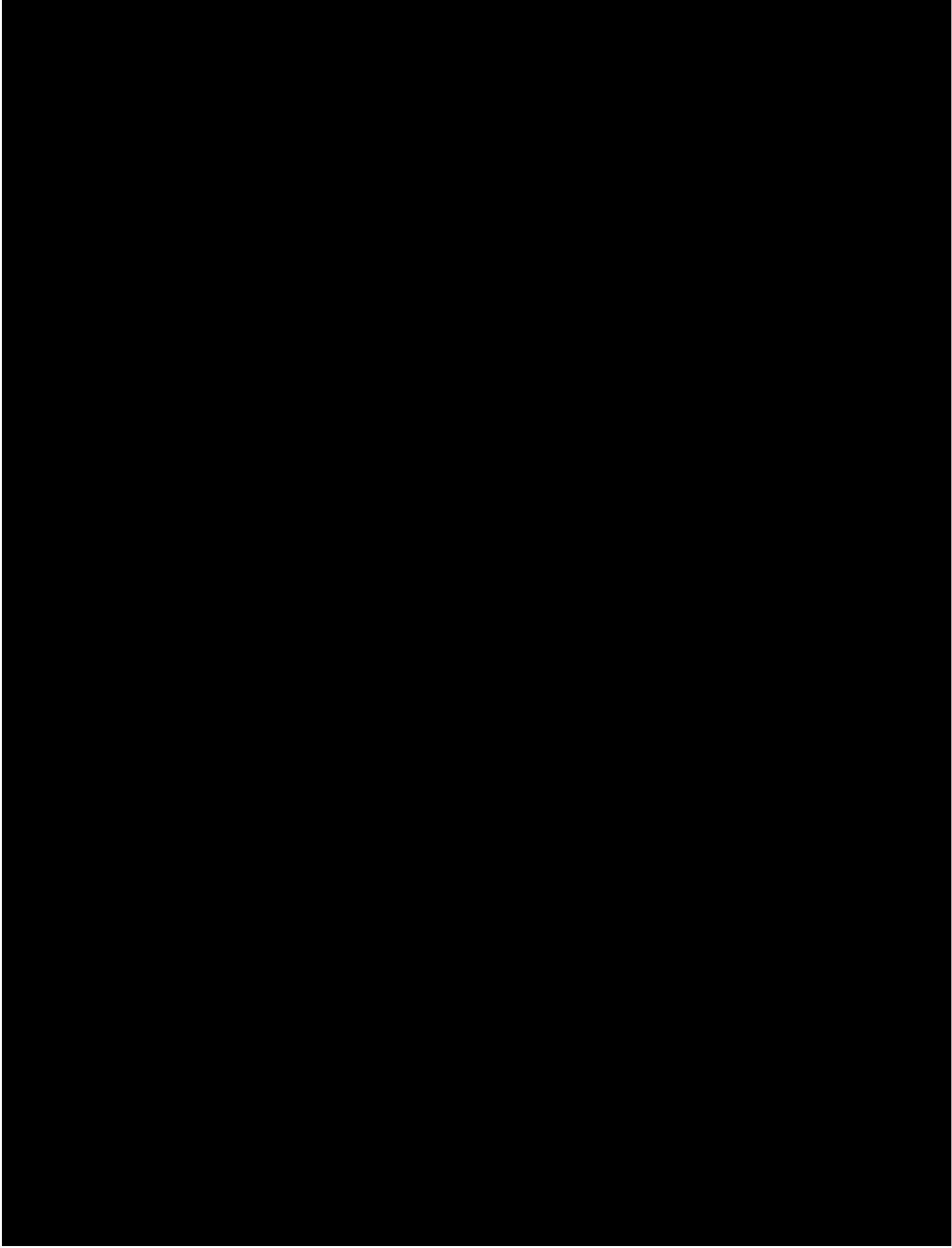
Joan E. McKown  
(D.C. Bar No. )

Rebecca M. Thornhill  
(Ga. Bar No. [REDACTED])

JONES DAY

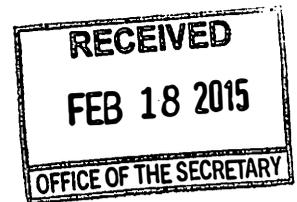
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*Attorneys for Respondent Ben Ortego*



# JONES DAY

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Direct Number: [REDACTED]

JP014453

February 13, 2015

## VIA U.S. MAIL

Office of the Secretary  
U.S. Securities and Exchange Commission  
Office of the Secretary  
100 F Street, N.E. Mail Stop 1090  
Washington, D.C. 20549

Re: *In the Matter of John Briner, Esq., et al.,*  
Admin Proc. File No. 3-16339

To whom it may concern :

Enclosed please find three (3) copies of Respondent Ben Ortego's Answer for filing with the Securities and Exchange Commission in the above-referenced matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Joan E. McKown".

Joan E. McKown

cc: Service List